IN THE UNITED STATES BANKRUPTCY COURT WESTERN DISTRICT OF TEXAS AUSTIN DIVISION

In Re: ELIZABETH RENE CORN Debtor.	***	CASE NO. 07-11951-CAG Chapter 7			
			CHANNING CORN	§	ADVERSARY NO: 07-1154-CAG
				§	
			Plaintiff,	§	
§					
vs.	§				
	§				
ELIZABETH RENE CORN	§				
	§				
Defendant.	§				

PLAINTIFF'S INITIAL DISCLOSURES

Pursuant to Federal Rule of Civil Procedure 26(a) (1), as made applicable by Federal Rule of Bankruptcy Procedure 7026, Channing Corn, "Plaintiff" herein, hereby tenders this his initial disclosures as required by that rule.

- 1. The following persons have knowledge of relevant facts:
 - a. Channing Corn, 20436 Rita Blanca Circle, Pflugerville, TX 78660.
 - b. Elizabeth Corn, 16908 Copperhead, Round Rock, TX 78664.
- 2. Plaintiff has attached to these disclosures copies of all documents relevant to this proceeding that he is aware of at this time. If other documents become available to Plaintiff at a late time, these will be provided prior to trial. The following is a breakdown of relevant documents:
 - a. Agreed Final Decree of Divorce.
 - b. IRS Account Transcript for tax year 2001.
 - c. Record of payments and offsets made by Plaintiff and Defendant to the IRS for 2001 1040 tax.
 - d. Affidavit of Defendant regarding MBNA credit card liability.
 - e. Defendant's 2006 1040 tax return.

3. Plaintiff seeks a determination that the sum of \$2,692.99, which represents an overpayment by him, on the debt owed to the Internal Revenue Service for both parties' 2001 1040 tax liability is nondischargeable pursuant to 11 U.S.C \$523(a)(15). Plaintiff also seeks a determination that to the extent Defendant is successful on her Injured or Innocent Spouse claim, any funds received by her and any penalty and interest subsequently assessed by the Internal Revenue Service on the 2001 1040 tax liability is also nondischargeable. Plaintiff also seeks the determination by this Court that in the event that either MBNA (now Bank of America) or Wells Fargo attempts to collect on the Defendant's liability to them and Plaintiff is found to be liable on this account, that Plaintiff's cost of defense and any judgment ultimately awarded against him be determined as nondischargeable.

Respectfully submitted,

THE LAW OFFICES OF DOUGLAS J. POWELL, P.C. 820 West 10th Street

Austin, Texas 78701 Telephone: (512) 476-2457 Faccimile: (512) 477-4503

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/s/ Douglas J. Powell
Douglas J. Powell
Attorney for Plaintiff, Channing Corn
Texas Bar No: 16194900
Email: djpowell@swbell.net

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Defendant Juan L. Ortiz' Initial Disclosures has been forwarded to the following via certified mail, return receipt requested on this the <u>21st day of April</u>, <u>2008</u>.

/S/ Douglas J. Powell, Attorney Douglas J. Powell, Attorney 820 W. 10th St. Austin, TX 78701 (512)476-2457 office (512)477-4503 facsimile

Sent via certified mail to the following:

Elizabeth Rene Corn 16908 Copperhead Round Rock, TX 78664

Lindsay Sharpe Attorney for Defendant 1405 Rio Grande Austin, TX 78701

Sent via regular mail to the following:

Channing Corn 20436 Rita Blanca Circle Pflugerville, TX 78660

U.S. Trustee 903 San Jacinto Blvd., #230 Austin, TX 78701

C. Daniel Roberts, Trustee 1602 E. Cesar Chavez Austin, TX 78702